

AMENDMENTS

IN THE SPECIFICATION:

Page 3, line 24, please amend the paragraph starting on this line as follows:

Q1 (Amended) A polarizer (polarizing film) made of an appropriate vinyl alcohol-polymer film that are known in the art, for example, polyvinyl alcohol film, a partially formalized polyvinyl alcohol film, or the like, i.e., an absorbing polarizer, is subjected to appropriate treatment such as dyeing with dichroic substances such as iodine and a dichroic dyestuff, stretching, crosslinking into any suitable orders and manners. Any polarizer can be used, as long as it allows linearly polarized light to pass through the film when natural light enters. In some embodiments, a polarizer with an excellent light transmittance and a polarization degree may be preferred.

IN THE CLAIMS:

Please amend claims 9 and 18 as follows:

Q2 9. (Amended) The polarizing plate according to claim 1, comprising a brightness enhancement film attached to the polarizing plate.

Q3 18. (Amended) The liquid crystal display according to claim 10, wherein a brightness enhancement film is attached to the polarizing plate.

Please add new claims 19-27 as follows: